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FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS

Draft resolution submitted by the Chairman following informal consultations

The General Assembly,

Having considered the report of the Secretary-General[1] on an amendment to the additional terms of reference governing the audit of the United Nations contained in the annex to the Financial Regulations of the United Nations and the proposals of the Board of Auditors for improving the implementation of its recommendations and changes in reporting on the progress of such implementation;[2]

1. Approves the revised text of paragraph 5 of the additional terms of reference governing the audit of the United Nations contained in paragraph 3 of the report of the Secretary-General;[1]

2. Accepts the recommendations of the Board of Auditors contained in the annex to its report,[2] subject to the provisions of the present resolution;

3. Emphasizes that primary managerial responsibility and accountability for the implementation of the recommendations of the Board of Auditors should remain with department heads and programme managers;

4. Endorses the proposals of the Board of Auditors enumerated in paragraphs 6 and 7 of its report concerning accountability for the

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[1] A/52/727.

[2] A/52/753, annex.

implementation of its recommendations, with the provision that officers whose titles or positions are disclosed in accordance with paragraph 6 of the report should be at the level of programme manager or department head, as appropriate;

5. Accepts the proposals of the Board of Auditors concerning change in reporting arrangements, and invites the Secretary-General and the Board to cooperate in establishing a practical and efficient procedure for implementing the proposed changes;

6. Requests the Board of Auditors to include information on implementation of its proposals, as appropriate, in the framework of its reports to the General Assembly.